株式会社アートネイチャー

Artnature Inc.

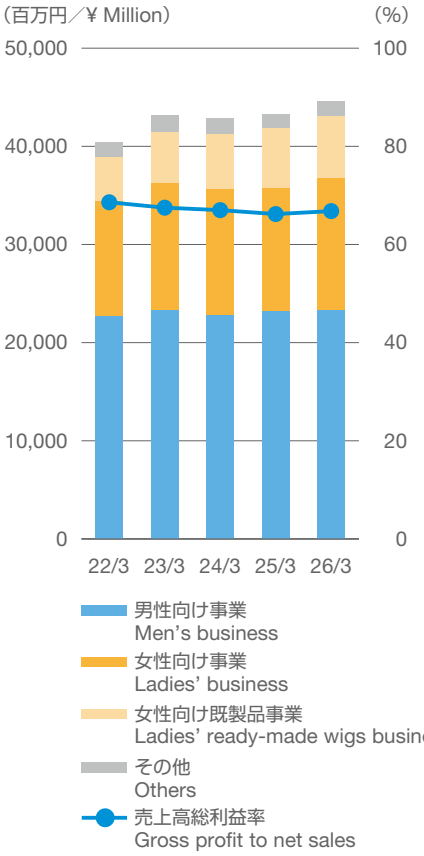
Data Sheets 2026

アートネイチャー

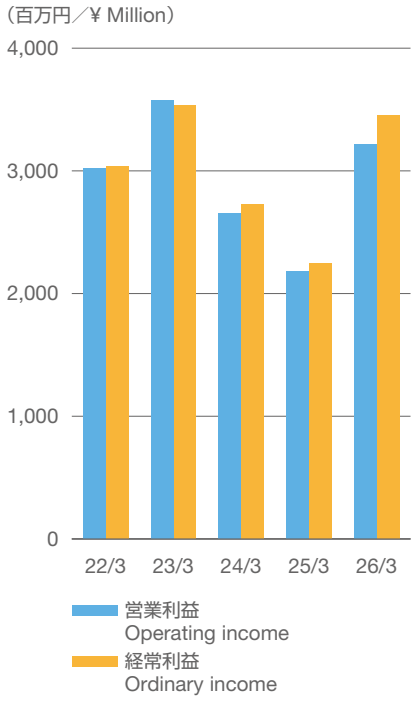
証券コード：7823

業績推移／Business Performance

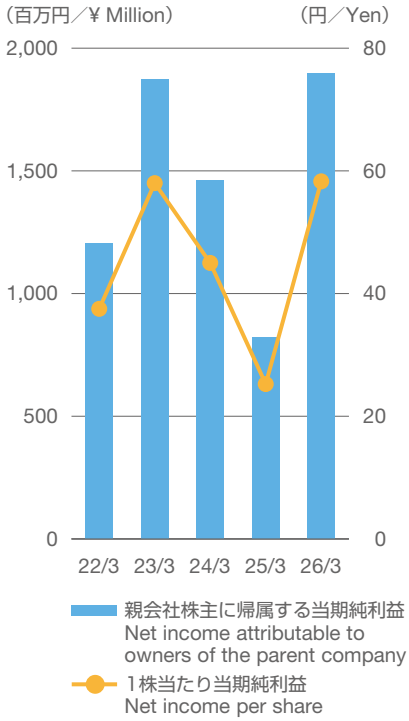
品目別売上高／売上高総利益率
Net Sales/ Gross Profit to Net Sales



営業利益／経常利益
Operating Income/ Ordinary Income



親会社株主に帰属する当期純利益／1株当たり当期純利益
Net Income Attributable to Owners of the Parent Company/ Net Income per Share

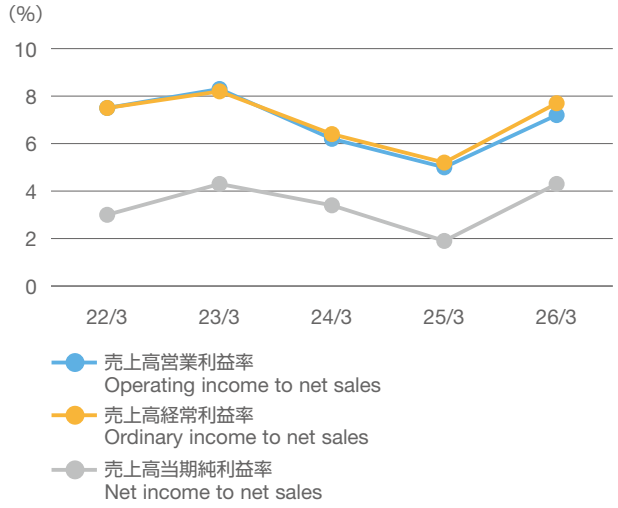


連結主要財務データ／Selected Consolidated Financial Data

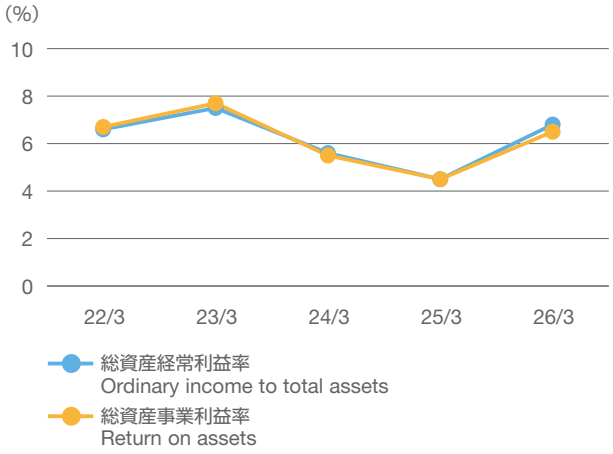
決算期／Fiscal year ended	2022/3	2023/3	2024/3	2025/3	2026/3
売上高(百万円)／Net sales (¥ Million)	40,437	43,209	42,850	43,340	**44,600**
男性向け事業／Men's business	22,660	23,237	22,814	23,167	**23,274**
女性向け事業／Ladies' business	11,786	13,023	12,788	12,570	**13,522**
女性向け既製品事業／Ladies' ready-made wigs business	4,441	5,172	5,658	6,076	**6,227**
その他／Others	1,548	1,775	1,589	1,526	**1,576**
売上高総利益率(%)／Gross profit to net sales (%)	68.6	67.5	67.0	66.2	**66.8**
営業利益(百万円)／Operating income (¥ Million)	3,020	3,573	2,654	2,181	**3,219**
経常利益(百万円)／Ordinary income (¥ Million)	3,038	3,534	2,724	2,249	**3,451**
親会社株主に帰属する当期純利益(百万円)／Net income attributable to owners of the parent company (¥ Million)	1,204	1,874	1,462	821	**1,898**
1株当たり当期純利益(円)／Net income per share (Yen)	37.51	58.00	44.99	25.25	**58.29**
1株当たり純資産(円)／Net assets per share (Yen)	758.47	790.26	817.17	820.93	**858.17**
発行済み株式総数／Number of shares outstanding	34,393,200	34,393,200	34,393,200	34,393,200	**34,393,200**
1株当たり配当金(円)／Cash dividends per share (Yen)	28.00	28.00	28.00	28.00	**30.00**
配当性向(%)／Payout ratio (%)	74.7	48.3	62.2	110.9	**51.5**
研究開発費(百万円)／R&D expenses (¥ Million)	156	197	186	125	**120**
減価償却費(百万円)／Depreciation (¥ Million)	827	829	1,045	1,117	**1,254**

収益性／Profitability

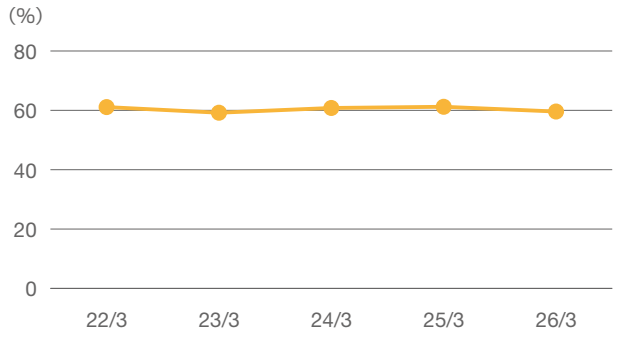
売上高営業利益率／売上高経常利益率／売上高当期純利益率
Operating Income to Net Sales/ Ordinary Income to Net Sales/ Net Income to Net Sales



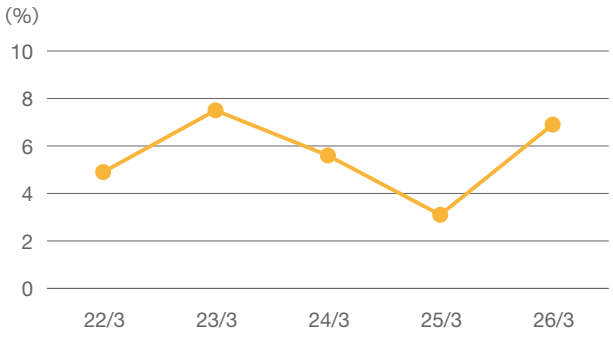
総資産経常利益率／総資産事業利益率
Ordinary Income to Total Assets/ Return on Assets



売上高販売管理費率
Selling, General and Administrative Expenses to Net Sales



自己資本当期純利益率
Return on Equity



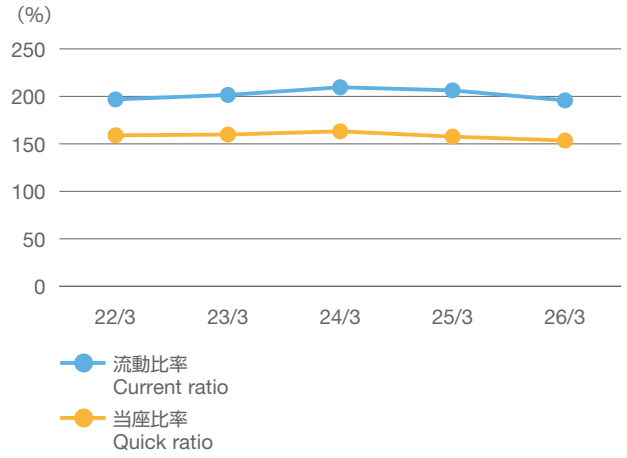
決算期／Fiscal year ended	2022/3	2023/3	2024/3	2025/3	2026/3
売上高営業利益率(%)／Operating income to net sales (%)	7.5	8.3	6.2	5.0	**7.2**
売上高経常利益率(%)／Ordinary income to net sales (%)	7.5	8.2	6.4	5.2	**7.7**
売上高当期純利益率(%)／Net income to net sales (%)	3.0	4.3	3.4	1.9	**4.3**
総資産経常利益率(%)／Ordinary income to total assets (%)	6.6	7.5	5.6	4.5	**6.8**
総資産事業利益率(%)／Return on assets (%)	6.7	7.7	5.5	4.5	**6.5**
売上高販売管理費率(%)／Selling, general and administrative expenses to net sales (%)	61.1	59.2	60.8	61.2	**59.6**
自己資本当期純利益率(%)／Return on equity (%)	4.9	7.5	5.6	3.1	**6.9**

注） 売上高営業利益率=営業利益÷売上高×100
売上高経常利益率=経常利益÷売上高×100
売上高当期純利益率=当期純利益÷売上高×100
総資産経常利益率=経常利益÷総資産(期中平均)×100
総資産事業利益率=事業利益(営業利益+受取利息及び配当金)÷総資産(期中平均)×100
売上高販売管理費率=販売費及び一般管理費÷売上高×100
自己資本当期純利益率=当期純利益÷自己資本(期中平均)×100

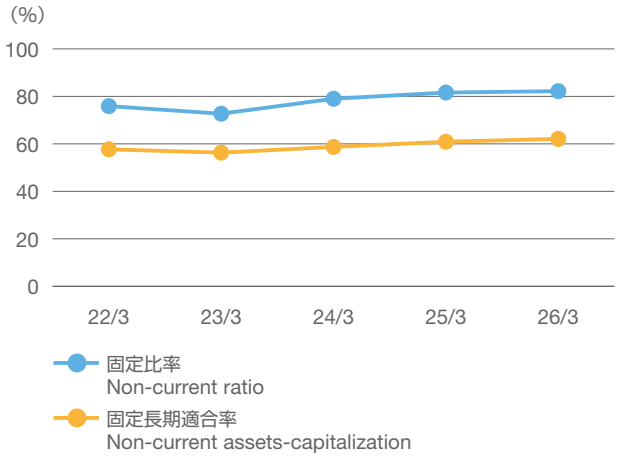
Notes: Operating income to net sales = Operating income/Net sales × 100
Ordinary income to net sales = Ordinary income/Net sales × 100
Net income to net sales = Net income/Net sales × 100
Ordinary income to total assets = Ordinary income/Total assets (Yearly average) × 100
Return on assets = Net operating income (Operating income + Interest and dividend income) /Total assets (Yearly average) × 100
SG&A expenses to net sales = Selling, general and administrative expenses/Net sales × 100
Return on equity = Net income/Equity capital (Yearly average) × 100

安全性／Stability

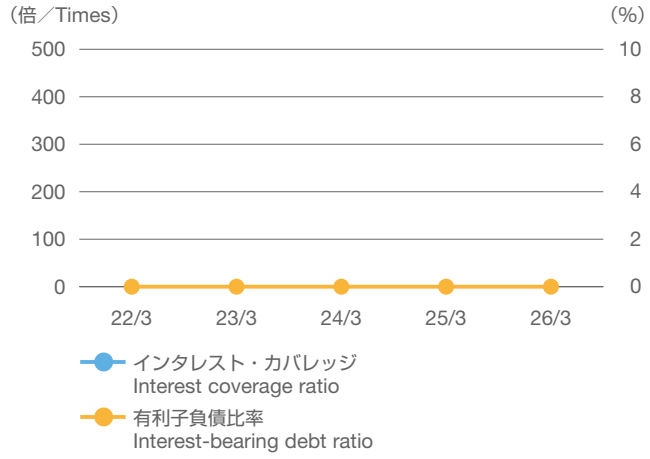
流動比率／当座比率 Current Ratio/ Quick Ratio



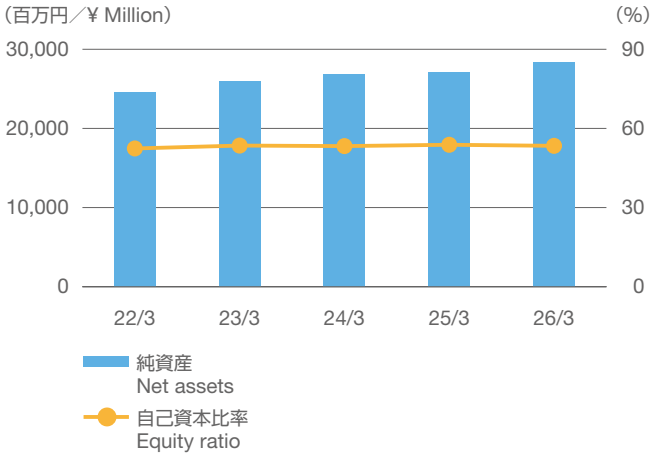
固定比率／固定長期適合率 Non-current Ratio/ Non-current Assets-capitalization



インタレスト・カバレッジ／有利子負債比率 Interest Coverage Ratio/ Interest-bearing Debt Ratio



純資産／自己資本比率 Net Assets/ Equity Ratio



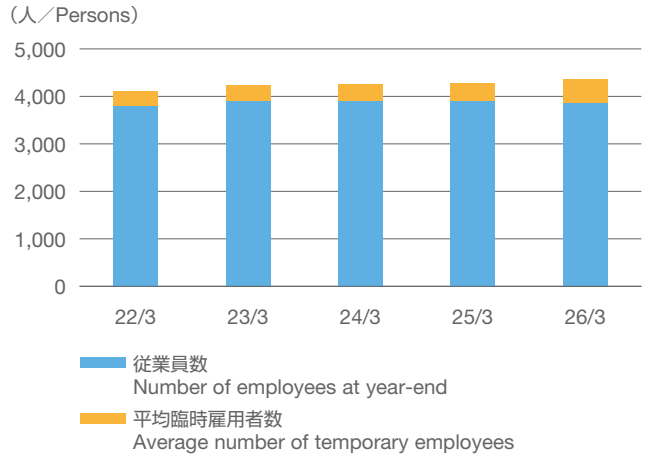
決算期／Fiscal year ended	2022/3	2023/3	2024/3	2025/3	2026/3
流動比率(%)／Current ratio (%)	196.8	201.5	209.6	206.3	**195.8**
当座比率(%)／Quick ratio (%)	159.0	159.8	163.2	157.6	**153.5**
固定比率(%)／Non-current ratio (%)	75.9	72.7	79.0	81.6	**82.2**
固定長期適合率(%)／Non-current assets-capitalization (%)	57.7	56.3	58.7	60.9	**62.1**
インタレスト・カバレッジ(倍)／Interest coverage ratio (Times)	—	—	—	—	**—**
有利子負債比率(%)／Interest-bearing debt ratio (%)	0.0	0.0	0.0	0.0	**0.0**
純資産(百万円)／Net assets (¥ Million)	24,596	25,927	26,870	27,055	**28,332**
自己資本比率(%)／Equity ratio (%)	52.4	53.5	53.3	53.8	**53.4**

注） 流動比率=流動資産÷流動負債×100
当座比率=(現金及び預金+売上債権+有価証券)÷流動負債×100
固定比率=固定資産÷自己資本×100
固定長期適合率=固定資産÷(自己資本+固定負債)×100
インタレスト・カバレッジ=(営業利益+受取利息・配当金)÷支払利息・割引料
有利子負債比率=有利子負債÷自己資本×100
自己資本比率=純資産÷総資産×100

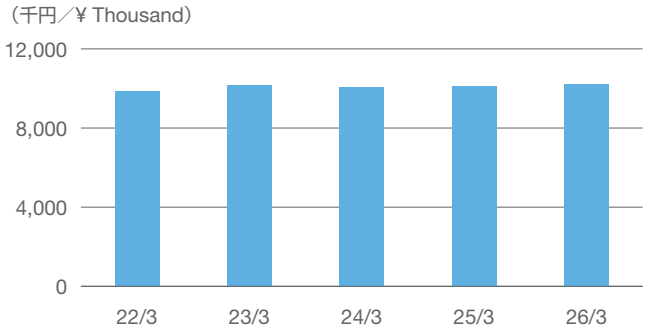
Notes: Current ratio = Current assets/Current liabilities × 100
Quick ratio = (Cash and deposits + Accounts receivable-trade + Securities)/Current liabilities × 100
Non-current ratio = Non-current assets/Equity capital × 100
Non-current assets-capitalization = Non-current assets/(Equity capital + Non-current liabilities) × 100
Interest coverage ratio = (Operating income + Interest and dividend income)/Interest expenses
Interest-bearing debt ratio = Interest-bearing debt/Equity capital × 100
Equity ratio = Net assets/Total assets × 100

効率性／Efficiency

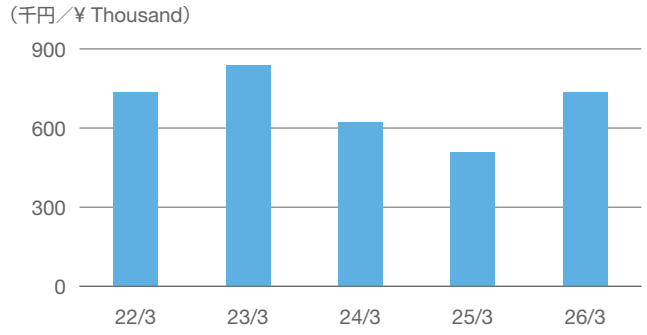
従業員数／平均臨時雇用者数
Number of Employees at Year-end/ Average Number of Temporary Employees



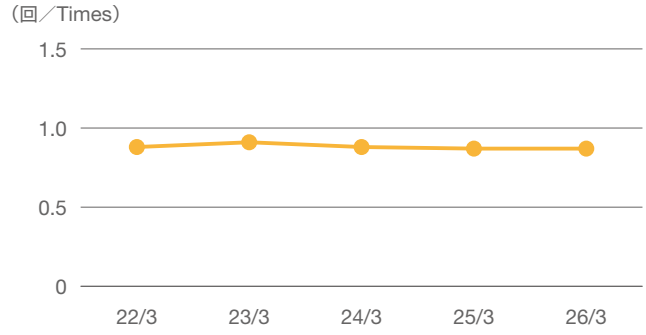
1人当たり売上高
Net Sales per Employee



1人当たり営業利益
Operating Income per Employee



総資産回転率
Total Assets Turnover



決算期／Fiscal year ended	2022/3	2023/3	2024/3	2025/3	2026/3
従業員数（人）／Number of employees at year-end (Persons)	3,798	3,891	3,909	3,899	**3,851**
平均臨時雇用者数（人）／Average number of temporary employees (Persons)	310	347	350	384	**513**
1人当たり売上高（千円）／Net sales per employee (¥ Thousand)	9,843	10,150	10,061	10,119	**10,220**
1人当たり営業利益（千円）／Operating income per employee (¥ Thousand)	735	839	623	509	**737**
総資産回転率（回）／Total assets turnover (Times)	0.88	0.91	0.88	0.87	**0.87**

注） 1人当たり指標の従業員数は平均臨時雇用者数を含んでおります。
総資産回転率＝売上高÷総資産（期中平均）

Notes: Per employee data are based on the number of employees including average number of temporary employees.
Total assets turnover = Net sales/Total assets (Yearly average)

連結貸借対照表／Consolidated Balance Sheets

（百万円／¥ Million）

決算期／Fiscal year ended	2022/3	2023/3	2024/3	2025/3	2026/3
（資産の部）／Assets					
流動資産／Current assets	28,021	29,310	28,838	27,870	**29,413**
現金及び預金／Cash and deposits	19,546	20,180	19,317	18,163	**19,883**
売掛金／Notes and accounts receivable	3,066	3,044	3,108	3,093	**3,145**
棚卸資産／Inventory assets	4,427	4,947	5,189	5,291	**5,147**
その他／Others	987	1,142	1,232	1,329	**1,241**
貸倒引当金／Allowance for doubtful accounts	△ 5	△ 4	△ 9	△ 7	**△ 5**
固定資産／Non-current assets	18,488	18,645	21,012	21,808	**22,979**
有形固定資産／Property, plant and equipment	8,694	8,795	9,732	9,930	**10,591**
無形固定資産／Intangible assets	674	558	1,280	1,821	**1,729**
投資その他の資産／Investments and other assets	9,119	9,291	9,999	10,056	**10,658**
資産合計／Total assets	46,510	47,956	49,851	49,678	**52,392**
（負債の部）／Liabilities					
流動負債／Current liabilities	14,237	14,548	13,758	13,510	**15,021**
前受金／Advance received	6,502	6,184	6,036	6,169	**6,171**
その他／Others	7,734	8,363	7,722	7,340	**8,850**
固定負債／Non-current liabilities	7,676	7,480	9,222	9,113	**9,038**
負債合計／Total liabilities	21,914	22,028	22,981	22,623	**24,060**
（純資産の部）／Net assets					
株主資本／Shareholders' equity	24,260	25,481	26,077	26,009	**27,015**
資本金／Common stock	3,667	3,667	3,667	3,667	**3,667**
資本剰余金／Capital surplus	3,557	3,613	3,624	3,631	**3,636**
利益剰余金／Retained earnings	18,307	19,278	19,831	19,742	**20,728**
自己株式／Treasury stock	△ 1,272	△ 1,077	△ 1,045	△ 1,031	**△ 1,017**
その他の包括利益累計額／Accumulated other comprehensive income	106	181	505	717	**945**
新株予約権／Subscription rights to shares	217	251	276	317	**360**
非支配株主持分／Non-controlling interests	12	12	11	11	**10**
純資産合計／Total net assets	24,596	25,927	26,870	27,055	**28,332**
負債純資産合計／Total liabilities and net assets	46,510	47,956	49,851	49,678	**52,392**

連結損益計算書／Consolidated Statements of Income

（百万円／¥ Million）

決算期／Fiscal year ended	2022/3	2023/3	2024/3	2025/3	2026/3
売上高／Net sales	40,437	43,209	42,850	43,340	**44,600**
売上原価／Cost of sales	12,698	14,053	14,134	14,646	**14,803**
売上総利益／Gross profit	27,739	29,156	28,715	28,694	**29,797**
販売費及び一般管理費／Selling, general and administrative expenses	24,719	25,582	26,060	26,512	**26,577**
うち広告費／Advertisement expenses	6,556	6,336	6,220	6,188	**5,763**
うち人件費／Personnel expenses	5,790	6,113	6,455	6,533	**6,831**
営業利益／Operating income	3,020	3,573	2,654	2,181	**3,219**
営業外収益／Non-operating income	219	160	171	154	**260**
営業外費用／Non-operating expenses	201	199	102	85	**28**
経常利益／Ordinary income	3,038	3,534	2,724	2,249	**3,451**
特別利益／Extraordinary income	0	0	0	0	**0**
特別損失／Extraordinary losses	716	360	937	750	**417**
税金等調整前当期純利益／Income before income taxes and minority interests	2,322	3,173	1,786	1,499	**3,034**
法人税等／Income taxes-current	1,312	1,525	900	615	**1,527**
法人税等調整額／Income taxes-deferred	△ 197	△ 228	△ 577	60	**△ 393**
非支配株主に帰属する当期純利益／Net income attributable to non-controlling interests	3	2	0	1	**1**
親会社株主に帰属する当期純利益／Net income attributable to owners of the parent company	1,204	1,874	1,462	821	**1,898**

連結キャッシュ・フロー／Consolidated Cash Flows

（百万円／¥ Million）

決算期／Fiscal year ended	2022/3	2023/3	2024/3	2025/3	2026/3
営業活動によるキャッシュ・フロー／Cash flows from operating activities	2,505	2,927	2,137	2,580	**5,201**
投資活動によるキャッシュ・フロー／Cash flows from investing activities	△ 1,183	△ 1,417	△ 2,165	△ 2,909	**△ 2,458**
財務活動によるキャッシュ・フロー／Cash flows from financing activities	△ 924	△ 924	△ 919	△ 911	**△ 910**
現金及び現金同等物の期末残高／Cash and cash equivalents at end of term	19,452	20,082	19,208	18,025	**19,840**

Note: A triangle (shown as "△") denotes a negative number.

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